

Registered number: 04534141
Charity number: 1095798

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

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ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
(A company limited by guarantee)

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ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2016**

Trustees

F Batchelor
M Lowe
C Kelly
D Winter
N Orton
T D Stirk (resigned 4 July 2015)
G Simpson (appointed 4 July 2015)

Company registered number

04534141

Charity registered number

1095798

Registered office

88 Bath Road
Keynsham
Bristol
BS31 1NW

Company secretary

K Gee

Independent auditors

Nyman Libson Paul
Chartered Accountants
Regina House
124 Finchley Road
London
NW3 5JS

Bankers

Barclays Bank Plc
2 - 4 Birley Street
Blackpool
FY1 1DU

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2016

The Trustees present their annual report together with the audited financial statements for the year ended 30 June 2016.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

The charity's objectives are to administer, foster, encourage, extend and control the game of Rugby Football Union for the moral, mental and physical development of schoolboys and schoolgirls attending schools within England. The policies adopted in furtherance of these objects are listed below, and there has been no change in these during the year.

To encourage and unite, endeavour to promote and development the Game, including (but not limited to) the coaching thereof in schools within England;

To safeguard correct coaching and traditions;

To act as the Schools Section of the Rugby Football Union (RFU) and to be a National Constituent Body of the RFU;

To ensure that the Game is played in accordance with the Laws of the Game and is administered in accordance with the Rules and Regulations of the RFU and the Regulations of the World Rugby Board;

To arrange trial, Representative, International and other Rugby matches in the interest of the Game for every type of school;

To administer National Competitions;

Generally to bring to bear in every way possible the full beneficial influence of the Union in matters appertaining to the playing of Game in every type of school whilst leaving individual schools, District Unions and County Schools' Union to pursue their own domestic match programmes.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity has undertaken its objectives during the current financial year.

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2016

Achievements and performance

a. Review of activities

The Union has continued effectively to manage both its business affairs and its relationships with all stakeholders.

We have continued to adapt and develop our management structures and governance procedures to ensure that we are better able at all levels to work alongside our RFU partners in pursuit of our common objectives, the recruitment, development and retention of players, coaches, referees and volunteer administrators ultimately to strengthen our clubs and the communities around them. Particular efforts have been made to assist our 28 County Schools Unions to be vigorous contributors to the local rugby landscape. In this respect the All Schools programme which has promoted the playing of Rugby Union in 500 'new' schools has been a particular focus.

Beyond the above and to enable our teaching colleagues, we have organised regional forums and coaching courses, these supported by the Education Development Department. We have also supported the work of the RFU's National Youth Council.

Financial review

Structure, governance and management

a. Constitution

The charity is a company limited by guarantee, incorporated on 12 September 2002 and registered as a charity on 4 February 2003. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charity is a company limited by guarantee, incorporated on 12 September 2002 and registered as a charity on 4 February 2003. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of this report were:

F Batchelor
M Lowe
C Kelly
D Winter
N Orton
T Stirk (resigned 4 July 2015)
G Simpson (appointed 4 July 2015)

Under the requirements of the Memorandum and Articles the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All the members of the Management Committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed are set out within the notes to the financial statements.

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute up to £10 in the event of a winding up.

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2016

Subject to the provisions of the Articles of Association, the Trustees may regulate their proceedings as they see fit. The Trustees have established and delegated their functions to the Committee consisting of:

1. The Trustees;
2. One representative elected by the Council of the RFU, from its own number;
3. One representative elected from each of the four divisions of the Union; and
4. One representative elected by each of the twenty eight County Schools' Unions.

With the express provision that all acts and proceedings of the Committee shall be fully and promptly reported to the Trustees.

With the exception of transactions with the RFU, the charity has not undertaken any related party transactions during the year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

There have been no changes in the objectives since the last annual report.

Trustees' responsibilities statement

The Trustees (who are also directors of England Rugby Football Schools' Union for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2016

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

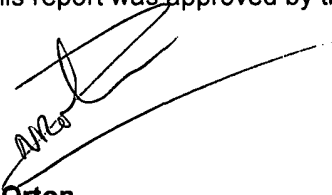
- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

The auditors, Nyman Libson Paul, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 13 November 2016 and signed on their behalf by:



N Orton
Trustee

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENGLAND RUGBY FOOTBALL SCHOOLS' UNION

We have audited the financial statements of England Rugby Football Schools' Union for the year ended 30 June 2016 set out on pages 8 to 13. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees' report, incorporating the Strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements.

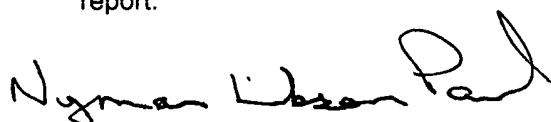
ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENGLAND RUGBY FOOTBALL SCHOOLS' UNION

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies' exemption in preparing the Trustees' report.



Paul Taiano (Senior statutory auditor)

for and on behalf of

Nyman Libson Paul

Chartered Accountants
Statutory Auditors

Regina House
124 Finchley Road
London
NW3 5JS
13 November 2016

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2016**

	Note	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
INCOME FROM:				
Donations and legacies	2	105,595	105,595	104,809
Investments	3	694	694	431
Other income		50,156	50,156	50,669
TOTAL INCOME		<u>156,445</u>	<u>156,445</u>	<u>155,909</u>
EXPENDITURE ON:				
Charitable activities		128,386	128,386	129,177
TOTAL EXPENDITURE		<u>128,386</u>	<u>128,386</u>	<u>129,177</u>
NET INCOME AND MOVEMENT IN FUNDS		<u>28,059</u>	<u>28,059</u>	<u>26,732</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		177,766	177,766	151,034
TOTAL FUNDS CARRIED FORWARD		<u>205,825</u>	<u>205,825</u>	<u>177,766</u>

The notes on pages 10 to 13 form part of these financial statements.

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION**(A company limited by guarantee)****REGISTERED NUMBER: 04534141****BALANCE SHEET
AS AT 30 JUNE 2016**

	Note	£	2016 £	£	2015 £
CURRENT ASSETS					
Debtors	6	59,963		50,006	
Cash at bank and in hand		169,907		133,880	
		<u>229,870</u>		<u>183,886</u>	
CREDITORS: amounts falling due within one year	7	<u>(24,045)</u>		<u>(6,120)</u>	
NET CURRENT ASSETS			205,825		177,766
NET ASSETS			<u>205,825</u>		<u>177,766</u>
CHARITY FUNDS					
Unrestricted funds	8		<u>205,825</u>		<u>177,766</u>
TOTAL FUNDS			<u>205,825</u>		<u>177,766</u>

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Trustees on 13 November 2016 and signed on their behalf, by:

**N Orton****M Lowe**

The notes on pages 10 to 13 form part of these financial statements.

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Contributions receivable from the Rugby Football Union and Rugby Football Development Limited are recognised in the academic period to which they relate.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities include those costs incurred in the furtherance and delivery of the charitable company's objectives.

Governance costs are those costs incurred in relation to meeting the long term strategic objectives of the charitable company and dealing with constitutional and statutory compliance requirements.

All resources expended are inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Debtors

Debtors and accrued income are recognised at the settlement amount and prepayments are valued at the amount prepaid.

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

1. ACCOUNTING POLICIES (continued)

1.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Donations	105,595	105,595	104,809

3. INVESTMENT INCOME

	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Interest receivable	694	694	431

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

4. DIRECT COSTS

	Basis of Allocation	Governance £	Development £	Total 2016 £	Total 2015 £
School days	Direct	-	19,509	19,509	31,951
Travel and subsistence	Direct	30,981	5,080	36,061	35,949
Development	Direct	-	44,470	44,470	41,071
Miscellaneous	Direct	3,547	-	3,547	9,195
Audit fee	Direct	6,000	-	6,000	6,000
Bank charges	Direct	112	-	112	184
Awards and recognition	Direct	-	11,955	11,955	1,121
Meeting room hire and expenditure	Direct	6,732	-	6,732	2,356
Professional fees		-	-	-	1,350
		<u>47,372</u>	<u>81,014</u>	<u>128,386</u>	<u>129,177</u>

5. TAXATION

As a charity the England Rugby School's Union is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

6. DEBTORS

	2016 £	2015 £
Other debtors	46,668	36,757
Accrued income	13,295	13,249
	<u>59,963</u>	<u>50,006</u>

Other debtors includes £47,986 (2015: £30,275) for affiliation fees and county fees payable each season.

7. CREDITORS: Amounts falling due within one year

	2016 £	2015 £
Other creditors	17,925	-
Accruals	6,120	6,120
	<u>24,045</u>	<u>6,120</u>

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

8. STATEMENT OF FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Unrestricted funds				
General Funds - all funds	177,766	156,445	(128,386)	205,825

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
General funds	177,766	156,445	(128,386)	205,825

9. TRANSACTIONS WITH TRUSTEES

During the period the charity reimbursed the Trustees for expenses incurred whilst performing duties for the charity. The expenses were paid to all Trustees and totalled £6,097 (2015: £6,994).

10. RELATED PARTY TRANSACTIONS

Income includes £92,300 (2015: £91,560) received from Rugby Football Union (RFU), English rugby's governing body and of which the charitable company is a National Constituent Body and fulfils the role of the schools section. Expenditure includes £102,925 (2015: £86,396) recharged to the charitable company by the RFU. At the balance sheet date creditors include £17,925 due to the RFU (2015: debtors include £5,164 due from the RFU).

Income includes £13,295 (2015: £13,249) received from Rugby Football Development Limited, a wholly owned subsidiary of the RFU. At the balance sheet date debtors include £13,295 (2015: £13,249) due from Rugby Football Development Limited.